

2019

CERTIFICATE
To the Clerk of PRATT COUNTY, State of Kansas
We, the undersigned, officers of
CITY OF IUKA

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
Computation to Determine Limit : 2019		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Fund	K.S.A.			
General	12-101a	7	94,150	28,525
Debt Service	10-113			22.060
Library	12-1220			
Special Fire		8	3,000	2,516
		8		1.946
Special Highway		9	12,954	
Electric		9	562,712	
Water		10	64,367	
		10		
Totals		XXXXXX	737,183	31,041
Budget Summary		11		24.006
Neighborhood Revitalization				County Clerk's Use Only

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

31,171
NO

Nov 1, 2018 Total
Assessed Valuation

1,663,105
-370,043
1,293,062

Assisted by:
Patton, Cramer & LaPrad, CHTD

Address:
113 E 3rd St
Pratt, KS 67124
Email:

Date Attested: August 14, 2018

Marguerite Buck
County Clerk

Oct. 17, 2018

Sherry Kruse

Governing Body

2019

CERTIFICATE

To the Clerk of PRATT COUNTY, State of Kansas

We, the undersigned, officers of

CITY OF IUKA

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

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					County Clerk's Use Only
					Nov 1, 2018 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

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Assisted by:

Patton, Cramer & LaPrad, CHTD

Address:

113 E 3rd St

Pratt, KS 67124

Email:

Date Attested: _____ 2018

County Clerk

Governing Body

CITY OF IUKA

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 24,217
2. Library levy in 2018 budget	- \$
Other tax entity levy in 2018 budget	- \$
3. Net tax levy	\$ 24,217




2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ 277,499	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ 34,634	
5b. Personal property 2017	- 36,695	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2018 :	+ 0	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	277,499	
11. Total estimated valuation July 1, 2018	1,293,331	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.2732	
13. Percentage adjustment increase (12 times 3)	+ \$ 6,615	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 339	
16. Total Percentage Adjustments	\$ 6,954	

2019 Revenue Adjustments






17. Property tax revenues for debt service in 2019 budget:	+		0
Property tax revenues for debt service in 2018 budget:	-		0
Increase property tax revenues spent on debt service			<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)	+		
Property tax revenues spent for public building commission and lease payments in the 2018 budget:	-		
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2019 budget: (Do not include amounts already reported in debt service levy)	+		
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud	+		
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:	+		
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget:	+		
23. Law enforcement expenses - 2019 budget:	+		
Law enforcement expenses - 2018 budget:	-		
CPI adjustment	1.40%		0
Increased law enforcement expenses in 2019 budget:			
(Do not include building construction or remodeling costs)			<u>0</u>
24. Fire protection expenses - 2019 budget:	+		
Fire protection expenses - 2018 budget:	-		
CPI adjustment	1.40%		0
Increased fire protection expense in 2019 budget:			
(Do not include building construction or remodeling costs)			<u>0</u>
25. Emergency medical expenses - 2019 budget:	+		
Emergency medical expenses - 2018 budget:	-		
CPI adjustment	1.40%		0
Increased emergency medical expenses in 2019 budget:			
(Do not include building construction or remodeling costs)			<u>0</u>
26. Total Revenue Adjustments			<u>0</u>

Levies on Behalf of Another Political or Governmental Subdivision





27. Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
29. Total Computed Tax Levy		<u>31,171</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)		None
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.021	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
2019 Total Tax Levy (Less Levy for Other Governmental Units)		
Exemption from Election Requirement	#DIV/0!	

Other Tests - Lost Valuation Test

Assessed Valuation Loss		
2019 Tax Levy (Less Levy for other Governmental Units)		
2018 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		339
2019 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2019 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		339
Exemption from Election Requirement		Yes

CITY OF IUKA

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	21,800	4,088	72	0	0	4
Debt Service						
Library						
Special Fire	2,417	453	8	0	0	0
TOTAL	24,217	4,541	80	0	0	4

County Treas Motor Vehicle Estimate 4,541

County Treas Recreational Vehicle Estimate 80

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 4

Motor Vehicle Factor 0.18751

Recreational Vehicle Factor 0.00330

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00017

CITY OF IUKA

2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
ELECTRIC	GENERAL	40,000	40,000	40,000	KSA 12-825d
	Totals	40,000	40,000	40,000	
	Adjustments*				
	Adjusted Totals	40,000	40,000	40,000	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2018	Payments Due 2018	Payments Due 2019
Totals					0	0	0

*****If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

CITY OF IUKA

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	46,033	45,181	34,056
Receipts:			
Ad Valorem Tax	21,418	21,800	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	208	150	25
Motor Vehicle Tax	4,500	4,500	4,088
Recreational Vehicle Tax	75	70	72
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax	3	5	4
Gross Earning (Intangible) Tax			0
LAVTR	2,300	2,300	2,462
City and County Revenue Sharing			0
Contributions	6,020		
Compensating Use Tax	2,453	2,000	2,100
Local Sales Tax	15,254	15,000	15,000
Franchise Tax	3,096	3,000	3,100
Hall Rent	250	250	250
Building Permits			
State of Kansas	4,000		
Transfer from Electric	40,000	40,000	4,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	961	650	750
Neighborhood Revitalization Rebate			0
Miscellaneous	6,600	6,000	
Does miscellaneous exceed 10% of Total R			
Total Receipts	107,138	95,725	31,851
Resources Available:	153,171	140,906	65,907
Expenditures:			
Administrative:			
Salaries and Wages	18,656	18,700	18,700
Contractual	34,262	34,000	34,000
Commodities	1,962	2,000	2,000
Capital Outlay			2,000
Fire Department:			
Salaries and Wages	830	900	1,000
Contractual	12,447	12,500	13,000
Commodities			500
Capital Outlay	240	250	3,000
Street Department:			
Salaries and Wages	2,441	2,500	2,600
Contractual	30,795	30,000	10,000
Commodities	6,357	6,000	6,000
Capital Outlay			1,350
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	107,990	106,850	94,150
Unencumbered Cash Balance Dec 31	45,181	34,056	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	135,800	142,467	94,150
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			94,150
Tax Required			28,243
Delinquent Comp Rate: 1.0%			282
Amount of 2018 Ad Valorem Tax			28,525

CPA Summary

CITY OF IUKA

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Fire	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	215	431	48
Receipts:			
Ad Valorem Tax	2,741	2,417	xxxxxxxxxxxxxxxx
Delinquent Tax	22		
Motor Vehicle Tax	250		453
Recreational Vehicle Tax	3		8
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	3,016	2,417	461
Resources Available:	3,231	2,848	509
Expenditures:			
Salaries and Wages	2,800	2,800	3,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,800	2,800	3,000
Unencumbered Cash Balance Dec 31	431	48	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	2,800	2,800	3,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		3,000
		Tax Required	2,491
Delinquent Comp Rate:	1.0%		25
Amount of 2018 Ad Valorem Tax			2,516

Adopted Budget

0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
		Tax Required	0
Delinquent Comp Rate:	1.0%		0
Amount of 2018 Ad Valorem Tax			0

CPA Summary

CITY OF IUKA

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	762	5,134	8,534
Receipts:			
State of Kansas Gas Tax	4,372	4,400	4,420
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	4,372	4,400	4,420
Resources Available:	5,134	9,534	12,954
Expenditures:			
Street Repair and Maint		1,000	12,954
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	1,000	12,954
Unencumbered Cash Balance Dec 31	5,134	8,534	0
2017/2018/2019 Budget Authority Amount	8,270	9,222	12,954

Adopted Budget Electric	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	170,548	204,712	237,712
Receipts:			
Charges to Customers	322,729	323,000	325,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	322,729	323,000	325,000
Resources Available:	493,277	527,712	562,712
Expenditures:			
Salaries and Wages		1,000	2,000
Contractual	248,565	249,000	520,712
Commodities			
Capital Outlay			
Transfer to General	40,000	40,000	40,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	288,565	290,000	562,712
Unencumbered Cash Balance Dec 31	204,712	237,712	0
2017/2018/2019 Budget Authority Amount	502,064	523,747	562,712

CPA Summary

CITY OF IUKA

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	47,980	51,667	54,667
Receipts:			
Charges to Customers	9,286	9,500	9,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	9,286	9,500	9,700
Resources Available:	57,266	61,167	64,367
Expenditures:			
Salaries and Wages	3,790	4,000	4,500
Contractual	1,809	2,500	59,867
Commodities			
Capital Outlay			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	5,599	6,500	64,367
Unencumbered Cash Balance Dec 31	51,667	54,667	0
2017/2018/2019 Budget Authority Amount	71,861	43,479	64,367

Adopted Budget 0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	0

CPA Summary

2019

NOTICE OF BUDGET HEARING

The governing body of
CITY OF IUKA
will meet on August 7, 2018 at 7:00 PM at CITY HALL for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at CITY HALL and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	107,990	20.775	106,850	21.470	94,150	28,525	22.055
Debt Service							
Library							
Special Fire	2,800	2.255	2,800	2.380	3,000	2,516	1.945
Special Highway			1,000		12,954		
Electric	288,565		290,000		562,712		
Water	5,599		6,500		64,367		
Totals	404,954	23.030	407,150	23.850	737,183	31,041	24.000
Less: Transfers	40,000		40,000		40,000		
Net Expenditure	364,954		367,150		697,183		
Total Tax Levied	23,120		24,217		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,003,921		1,015,414		1,293,331		

Outstanding Indebtedness,

January 1,	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

CITY OF IUKA

City Official Title: CITY CLERK

LEGAL PUBLICATION

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	107,990	20.775	106,850	21.470	94,150	28,525	22.055
Debt Service							
Library							
Special Fire	2,800	2.255	2,800	2.380	3,000	2,516	1.945
Special Highway			1,000		12,954		
Electric	288,565		290,000		562,712		
Water	5,599		6,500		64,367		
Totals	404,954	23.030	407,150	23.850	737,183	31,041	24.000
Less: Transfers	40,000		40,000		40,000		
Net Expenditure	364,954		367,150		697,183		
Total Tax Levied	23,120		24,217		xxxxxxxxxxxxxxxx		
Assessed Valuation	1,003,921		1,015,414		1,293,331		

Outstanding Indebtedness

	2016	2017	2018
January 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

CITY OF IUKA

City Official Title: CITY CLERK

Published in the Pratt Tribune Thurs., June 28, 2018.